



Ancillary Document Review Supplement
(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title): **ETA 316.08.193 Sales to nonresidents**

Date issued: **July 1, 1998**

Reviewer: **JoAnne Gordon**

Date reviewed: **April 17, 2003**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)): **WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property**

Briefly explain the subject matter of the document(s):

ETA 316.08.193 provides detailed information with respect to the application of the state sales tax exemption for purchases of tangible personal property for use outside this state by persons residing in states, possessions, and Canadian provinces that impose a retail sales tax of less than three percent. The ETA discusses the documentation sellers must maintain to substantiate tax-exempt sales. The ETA also explains how corporate nonresidents may take advantage of the exemption.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?
X		Is the document providing the result(s) that it was originally designed to achieve?

If the answer is "no" to any of the questions above, provide a brief explanation for that response.



Review Recommendation:

- ☒ **Amend**
- ☐ **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

Briefly explain your recommendation:

While American Samoa and Colorado both impose a sales tax of less than 3 percent, they are not identified on the list of jurisdictions whose residents are eligible for the exemption. For this reason, ETA 316 should be revised to reflect that residents of American Samoa and Colorado are eligible. In addition, the Department should consider readopting this information into the new ETA series, the numbers of which have a prefix of "2."

As noted in the previous review, WAC 4580-20-193 discusses the exemption for purchases by nonresidents. However, the detailed nature of the information continues to be such that it is best retained in an interpretive statement.

Manager action: Date: 4/28/03

AL Reviewed and accepted recommendation